1. (Original) A water-soluble tablet comprising:

(a) at least one water-soluble active ingredient;

(b) one or more water soluble sugar alcohols;

(c) one or more water-soluble lubricants; and

(d) one or more pH modifiers,

wherein the tablet dissolves in less than about three minutes in less than about 30 ml of water to give a clear solution.

2. (Cancelled)

3. (Original) The tablet according to claim 1, wherein the tablet dissolves in water within one minute to give a clear solution.

4. (Cancelled)

5. (Original) The tablet according to claim 1, wherein the tablet is dissolved in less than about 15 ml of water.

6. (Original) The tablet according to claim 1, wherein the water-soluble active ingredient has a solubility of at least 1 part in 30 parts of water at a neutral, acidic or alkaline pH.

7. (Original) The tablet according to claim 1, wherein the therapeutic unit dose of the active ingredient is soluble in about 30 ml of water in an acidic, alkaline or neutral pH.

8. (Cancelled)

9. (Original) The tablet according to claim 8, wherein the water-soluble active ingredient comprises one or more of metformin hydrochloride, gabapentin, glibenclamide, glipizide, diltiazem hydrochloride, verapamil hydrochloride, bupropion hydrochloride, propranolol hydrochloride, dextromethorphan hydrobromide, diphenhydramine hydrochloride, disopyramide hydrochloride, tramadol, fluoxetine hydrochloride, paroxetine hydrochloride, pentoxifylline hydrochloride, and diclofenac sodium

10. – 13. (Cancelled)

14. (Original) The tablet according to claim 1, wherein the one or more sugar alcohols comprises one or more of sorbitol, mannitol, spray dried mannitol, xylitol, erythritol isomalt, hydrogenated starch hydrolysates and combinations thereof.

15.– 17. (Cancelled)

18. (Original) The tablet according to claim 1, wherein the one or more water-soluble lubricants comprises one or more of DL-leucine, sodium lauryl sulphate, magnesium lauryl sulphate and polyethylene glycol.

19.– 21. (Cancelled)

22. (Original) The tablet according to claim 18, wherein the lubricant comprises pulverized/micronised polyethylene glycol.

23. (Original) The tablet according to claim 22, wherein the polyethylene glycol has particle size with 90% of the particles having a size less than 250 μm.

24. (Original) The tablet according to claim 23, wherein the polyethylene glycol has a molecular weight of from about 3,500 to about 20,000.

25. (Cancelled)

26. (Original) The tablet according to claim 1, wherein the pH modifier comprises one or more of potassium hydroxide, sodium hydroxide, monosodium citrate, citric acid and the like.

27. (Original) The tablet according to claim 1, wherein the tablet further comprises one or more pharmaceutical excipients.

28.– 30. (Cancelled)

31. (Original) The tablet according to claim 1, wherein the tablet comprises one or more water-soluble active ingredients, xylitol, spray-dried mannitol and micronized polyethylene glycol and the tablet dissolves in about 30 ml of water within three minutes to give a clear solution.

32. (Original) A process for the preparation of a water-soluble tablet, the process comprising compressing a mixture of:

a. at least one water-soluble active ingredient;

b. one or more water soluble sugar alcohols;

c. one or more water-soluble lubricants; and

d. one or more pH modifiers,

wherein the tablet dissolves in about 3 minutes in about 30 ml of water to give a clear solution.

33. (Cancelled)

34. (Original) The process according to claim 32, further comprising granulating the mixture prior to compression.

35.– 36. (Cancelled)

37. (Original) The process according to claim 32, wherein the one or more water-soluble active ingredients comprises metformin hydrochloride, gabapentin, glibenclamide, glipizide, diltiazem hydrochloride, verapamil hydrochloride, bupropion hydrochloride, propranolol hydrochloride, dextromethorphan hydrobromide, diphenhydramine hydrochloride, disopyramide hydrochloride, tramadol, fluoxetine hydrochloride, paroxetine hydrochloride, pentoxifylline hydrochloride, and diclofenac sodium.

38. (Original) The process according to claim 32, wherein the one or more water soluble sugar alcohols comprises one or more of sorbitol, mannitol, spray dried mannitol, xylitol, erythritol isomalt and hydrogenated starch hydrolysates and combinations thereof.

39. (Original) The process according to claim 32, wherein the one or more water-soluble lubricants comprises one or more of DL-leucine, sodium lauryl sulphate, magnesium lauryl sulphate and polyethylene glycol.

40. (Original) The process according to claim 32, wherein the one or more pH modifiers comprises one or more of potassium hydroxide, sodium hydroxide, monosodium citrate, and citric acid.

41. (Original) The process according to claim 32, wherein the mixture comprises additional pharmaceutical excipients.

42.– 44. (Cancelled)

45. (Original) A method of treating a condition, the method comprising administering a water-soluble tablet comprising:

a. at least one water-soluble active ingredient;

b. one or more water soluble sugar alcohols;

c. one or more water-soluble lubricants; and

d. one or more pH modifiers,

wherein the tablet dissolves in less than about three minutes in less than about 30 ml of water to give a clear solution.

46. (Original) The method according to claim 45, wherein the one or more water-soluble active ingredients comprises metformin hydrochloride, gabapentin, glibenclamide, glipizide, diltiazem hydrochloride, verapamil hydrochloride, bupropion hydrochloride, propranolol hydrochloride, dextromethorphan hydrobromide, diphenhydramine hydrochloride, disopyramide hydrochloride, tramadol, fluoxetine hydrochloride, paroxetine hydrochloride, pentoxifylline hydrochloride, and diclofenac sodium.

47.– 49. (Cancelled)